

AMENDMENTS TO THE SPECIFICATION

Please delete the present Abstract of the Disclosure.

Please add the following new Abstract of the Disclosure:

A steering angle sensor detects a rotational angle of a steering system whose steering is assisted by driving of an electric motor via a reduction mechanism so as to calculate a steering angle of a steering wheel. The steering angle sensor includes: a sensor wheel operating simultaneously with rotation of a steering shaft; and an absolute angle calculating means-unit for calculating an absolute steering angle based on a steering angle signal from the sensor wheel. The sensor wheel includes a GMR element and a magnetizing portion which is arranged around the GMR element, and the rotational angle is detected by making with two turns of the steering shaft being as one cycle of the steering angle signal based on a change in resistance value of the GMR element obtained by changing a magnetic field direction according to a rotation of the magnetizing portion.